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HOME SECRETARIAT.

NOTIFICATION

Bangalore, dated 10th October 1967.

G.S.R. 453. In exercise of the powers conferred by section 71 of the Mysore Excise Act, 1965 (Mysore Act No. 21 of 1966), read with sections 8, 9, 10, 11, 12, 13, 14 and 15 of the said Act, the Government of Mysore hereby makes the following rules, the draft of the same having been previously published as required by sub-section (1) of section 71 of the said Act, in Notification G.S.R. No. 407 in Part IV-2-C(1) of the *Mysore Gazette* (Extraordinary), dated 13th September 1967, namely:—

**THE MYSORE EXCISE (DENATURED SPIRIT AND
DENATURED SPIRITUOUS PREPARATIONS)
RULES, 1967.**

1. *Title, extent and commencement.*—(1) These rules may be called the Mysore Excise (Denatured Spirit and Denatured Spirituous Preparations) Rules, 1967 ;

(2) These rules shall extend to all the areas of the State of Mysore where the Mysore Excise Act, 1965 is in force ;

(3) They shall come into force at once.

2. *Definitions.*—(1) In these rules, unless the context otherwise requires :—

(a) “ Act ” means the Mysore Excise Act, 1965.

(b) “ Commissioner ” means the Excise Commissioner.

(c) “ Denatured Spirit ” means specifically denatured alcohol specified in the schedule and includes spirit subjected to any of the following processes for the purpose of rendering it unfit for human consumption, namely :—

(i) The admixture with spirit of at least 50° over proof of light Caoutchoucine and Pyridine basis in the proportion of $\frac{1}{2}$ of one part of Pyridine and $\frac{1}{2}$ of one part Caoutchoucine to 99 parts of spirit by volume ;

(ii) The addition of liquid soap that is a preparation made by mixing together and heating three parts of castor oil and one part of caustic soda in the preparation of one part of liquid soap to 99 parts of spirits of at least 50° over-proof.

(iii) The addition of 5 parts of Woodnaphtha or Methyl Alcohol with 100 parts of spirit of over 50° o.p. by volume ;

- (iv) The addition of 4 parts of Formalin by weight to 100 parts of spirit by weight of 60 degrees o.p. ;
- (v) The addition of castor oil and caustic soda as specified below :—For hundred parts of spirit of over 50° o.p. use one part of castor oil and two-fifths of one part of caustic soda solution all by volume. The caustic soda solution is to be prepared by dissolving one part of caustic soda in three parts of water. Adding to castor oil, one and half times its volume of spirit, stirring and finally adding the caustic soda solution, and the clear solution which will be obtained will be added to the bulk of the spirit ;
- (vi) The addition of Ammonia in the proportion of three parts of liquor Ammonia containing 25 to 26 per cent by weight of Ammonia gas to 97 parts of spirits of over 72° o.p. ;
- (vii) The addition of 5 per cent of concentrated sulphuric acid to 95 per cent of spirit of over 50° o.p. by weight ;
- (viii) The addition of any of the above or other ingredients in such proportions as may be prescribed by the Government.

Explanation.—The light Caoutchoucine and the Pyridine bases must be of the standard prescribed by the Indian Standard Institution ;

(d) “Form.” means a form appended to these rules ;

(e) “French Polish” means denatured spirituous preparation containing not more than 85 per cent by weight of denatured or methylated spirit and other ingredients including shellac in such proportion as may be specified by the Indian Standard Institution or prescribed by the Commissioner ;

(f) “Licensing authority” means, the Deputy Commissioner or any other officer empowered as such for the

issue of licences for Denatured Spirits and Denatured Spirituous preparations under the Act and these rules ;

(g) "Methyl Alcohol" means, the liquid having the chemical formula as laid down by the Indian Standard Institution and having other chemical names, and includes Woodnaptha, Wood spirit, Wood alcohol, Pyroxylic spirit and Pyrcligneous spirit ;

(h) "Methylated spirit" means, denatured spirit rendered effectually unfit for human consumption by the admixture of crude woodnaptha otherwise than in highly purified condition, in the proportion of one part of woodnaptha to nine parts of spirits by volume or in any other proportion that may be specially prescribed by Government ;

(i) "Retail Sale" means, sale made to the public who do not hold license issued under these rules in quantities not exceeding the limit prescribed in rule 6 for possession without a license ;

(j) "Schedule" means the schedule appended to these rules ;

(k) "Thinner" means a Denatured Spirituous preparation containing not more than 20 per cent of denatured spirit and other ingredients in such proportion as may be specified by the Indian Standard Institution or as prescribed by the Commissioner ;

(l) "Varnish" means, a denatured spirituous preparation containing not more than 60 per cent of denatured spirit and such other ingredients in such proportions as may be specified by the Indian Standard Institution or as prescribed by the Commissioner ;

(m) "Whole-sale" means, sales made to holders of licenses issued under these rules.

3. *Manufacture of a denatured spirit, etc.*—(i) Spirit shall not be denatured by any process other than those specified in clause (b) of rule 2.

(ii) No denatured spirit, methylated spirit or methyl alcohol shall be manufactured except by the holder of a distillery license issued for the purpose of establishment of a distillery for the manufacture and issue therefrom of denatured spirit, methylated spirit or methyl alcohol in accordance with the rules for the time being in force relating to the issue of such license.

(iii) No Denatured Spirituous preparations shall be manufactured except in accordance with the terms and conditions of a license issued for the purpose under these rules.

4. *Export*.—No denatured spirit, methylated spirit, methyl alcohol or denatured spirituous preparation shall be exported except by the holder of a license for manufacture and issue of such spirits or denatured spirituous preparations, as the case may be referred to in rule 3. Such spirit shall be exported only under cover of an export permit in form D.L. 21 and issued by the Deputy Commissioner of the District. Before the issue of such an export permit, the exporter shall produce an import permit or a no objection certificate from the competent authority of the State or place to which the export is made, signifying that there is no objection to the issue of the export permit sought for.

5. *Import*.—(a) No denatured spirit, methylated spirit, methyl alcohol or denatured spirituous preparations shall be imported except by persons or institutions holding licenses issued under these rules to deal in or use denatured spirit or methylated spirit or methyl alcohol or denatured spirituous preparations and except under a import permit in the form D.L. 22 issued by the Deputy Commissioner of the District concerned. Provided that *bona fide* travellers may bring into the State without an import permit, denatured spirit or denatured spirituous preparations upto a maximum of one litre or methylated spirit or methyl alcohol upto a maximum of half litre.

(b) Before the permit for import of denatured spirit, methylated spirit, methyl alcohol or denatured spirituous preparations is issued under sub-rule (a) the importer shall pay the rate of duty prescribed for denatured spirit on the quantities proposed to be imported.

(c) In the case of preparations containing a high percentage of alcohol and manufactured according to a process not detailed in sub-clauses (i) to (vii) of clause (b) of rule 2, the Deputy Commissioner may, after getting a sample of such preparations or commodity analysed, levy a fee at the prescribed rate on the spirit contents of the preparations before any such preparations is allowed to be imported.

6. *Possession.*—(1) Any person or institution may without a license possess denatured spirit upto a maximum of 4.55 litres, methylated spirit or methyl alcohol upto a maximum of 0.76 litre or denatured spirituous preparations upto a maximum of five litres for any medicinal, scientific, industrial or domestic purposes.

(2) Consignments of denatured spirit, methylated spirit, methyl alcohol and denatured spirituous preparations from outside the State intended for export through any harbour in the State of Mysore shall be permitted to be stored in the harbour pending export. This permission shall be granted in each individual case by the Commissioner subject to conditions set out in Appendix-I.

7. *Sale.*—No person or institution shall sell denatured spirit or methylated spirit, or methyl alcohol or denatured spirituous preparations except in accordance with the provisions under these rules and on the terms and conditions of a license issued under these rules. Such license may be issued for wholesale vend or retail sale or both, as the case may be.

8. *Licence for the whole-sale vend of denatured spirit, etc.*—(1) License for the whole-sale vend of denatured

spirit, methylated spirit, or methyl alcohol shall be issued in form D.L. 2 on payment of a license fee of Rupees fifty per annum.

(2) Such licence shall provide for the possession of denatured spirit or methylated spirit or methyl alcohol and its sale in wholesale to holders of licenses issued under these rules for the possession and use or retail sale of denatured spirit or methylated spirit or methyl alcohol.

(3) The licensee shall obtain his supplies from a distillery in the State or from another holder of a license in this form or from sources outside the State, and issue it in whole-sale to holders of licenses issued under these rules in accordance with the provisions of these rules and the special conditions mentioned in the license.

(4) The licensee shall maintain accounts of his transactions in form D.L. 10.

9. *License for the Possession and use of Denatured spirit, etc.*—(1) License for possession of denatured spirit or methylated spirit or methyl alcohol either as such and or in the manufacture of specified commodities other than denatured spirituous preparations shall be in form D.L. 3 and shall be issued on payment of a licence fee of Rupees twenty-five per annum.

(2) An applicant for a license shall indicate in his application the purpose for which he requires the denatured spirit, or methylated spirit or methyl alcohol and specify whether he wishes to use the spirit as such and or use it in the manufacture of commodities. In the latter case the names and other particulars of the commodities shall be specified and the particular kind of denatured spirit, or methylated spirit required for the purpose shall also be indicated.

(3) The licensing authority shall enter in the license the quantity of each kind of denatured spirit or methylated spirit allowed and the commodities which the licensee is allowed to manufacture by using the spirit.

(4) No sale of spirit as such is permitted under this license.

(5) The licensee shall not manufacture any commodity other than those entered in the license without the prior approval of the licensing authority and without getting the name of such commodity entered in the license.

(6) The licensee shall obtain his supplies of denatured spirit or methylated spirit or methyl alcohol from a distillery in the State or from a holder of a license in form D.L. 2 in the State or from sources outside the State when specially authorised in that behalf.

(7) The licensee shall maintain accounts of transactions under his license in form D.L. 11.

10. *Licenses to Railway Authorities.*—(1) Licenses issued to an officer of the Railway for storage and use of denatured spirit or methylated spirit or methyl alcohol for distribution to out-stations or any other railway institutions in Mysore State under his control shall be in form D.L. 4 and shall be issued on payment of license fee of Rupees five per annum.

(2) The licensee shall get his supplies of denatured spirit or methylated spirit or methyl alcohol from a distillery or a person holding D.L. 2 license in the State or from sources outside the State.

(3) He shall maintain account of his transactions in form D.L. 12 and the licensee shall have similar accounts kept at the out-stations and other institutions which obtain supply from the licensees.

11. *License for retail sale of Denatured spirit, Methylated spirit or Methyl alcohol.*—(1) License for retail sale of denatured spirit or methylated spirit or methyl alcohol shall be in form D.L. 5 and shall be issued on payment of a license fee of Rupees fifty per annum.

(2) The licensee shall get his supplies of denatured spirit methylated spirit or methyl alcohol from a distillery in the

State or from a holder of license for whole-sale vend of denatured spirit or methylated spirit or methyl alcohol in form D.L. 2 or from sources outside the State.

(3) The licensee shall sell only in accordance with the special conditions mentioned in the license itself.

(4) The licensee shall maintain accounts of transactions under the license in form D.L. 13.

12.

License for the possession and use of denatured spirits in the manufacture of denatured spirituous preparations and use or sale of denatured spirituous preparations.—

(1) License for possession and use of denatured spirit in the manufacture of denatured spirituous preparations and use or sale of denatured spirituous preparations shall be in form D.L. 6 and shall be issued on payment of annual license fee of Rupees one hundred. It covers possession of spirit denatured in accordance with the provisions of sub-clauses (i) to (vii) of clause (c) of rule 2 and its use in the manufacture of denatured spirituous preparations which may either be used by the licensee himself or sold by him in whole sale to holders of licenses in forms D.L. 7, D.L. 8 and D.L. 9. The licence does not confer the privilege of both use and sale.

(2) The applicant for a license shall indicate in the application whether he proposes to use or sell the denatured spirituous preparations manufactured under the license.

(3) The licensee may obtain supplies of denatured spirit from a distillery in the State or from the holder of a license for wholesale vend of denatured spirit in form D.L. 2 or by import. No spirit as such shall be sold under the license.

(4) The licensee shall maintain accounts in form D.L. 14 regarding the spirit obtained and used by him in the manufacture of denatured spirituous preparations and in form D.L. 15 or D.L. 17 according as the denatured spirituous preparations manufactured is used by the licensee himself or sold.

(5) The sale of denatured spirituous preparations shall be strictly in accordance with the special conditions mentioned in the license.

13. *License for the possession and use of denatured spirituous preparations.*—(1) Licenses for possession and use of denatured spirituous preparations will be issued in form D.L. 7 on payment of a fee of Rupees ten per annum.

(2) No denatured spirituous preparations possessed under this license shall be sold. The licensee shall obtain his supplies of denatured spirituous preparations from a holder of a license in form D.L. 6 or in form D.L. 9, or by import.

(3) The licensee shall maintain an account of transactions under the license in form D.L. 15.

14. *License for possession of denatured spirituous preparations by an officer of the railway for use and distribution to out-stations or other railway institutions in Mysore State under his control.*—(1) License to possess denatured spirituous preparations for use and its distribution to out-stations or other railway institutions in the State under his control shall be issued in form D.L. 8 on payment of license fee of Rupees ten per annum to an officer of the Railways.

(2) Denatured spirituous preparations shall not be sold under this license. The licensee shall obtain his supply of denatured spirituous preparations from a holder of a license in form D.L. 6 or in form D.L. 9 or by import.

(3) The licensee shall maintain accounts of transactions under the license in form D.L. 16. Accounts in similar form shall be maintained in the out-stations and other railway institutions supplied by the licensee.

15. *License for the sale of denatured spirituous preparations.*—(1) License for possession and sale of denatured spirituous preparations in wholesale or retail shall be issued in form D.L. 9 on payment of fee of Rupees twenty-five per annum.

(2) The licensee shall get his supplies of denatured spirituous preparations from the holder of a license in form D.L. 6 or from the holder of a similar license or by import. The sales under this license shall be strictly in accordance with the special conditions mentioned in the license.

(3) The licensee shall maintain accounts of transactions in form D.L. 17.

16. *Indent for and supply of denatured spirit, methylated spirit, methyl alcohol or denatured spirituous preparations.*—(1) Supplies of denatured spirit or methylated spirit or methyl alcohol or denatured spirituous preparations obtained by licensees shall be on indents in form D.L. 18. The indent shall be in printed form, in three parts and machine numbered consecutively. Whenever a licensee indents for spirit or denatured spirituous preparations, he shall prepare an indent in three parts, retain Part I on his file, send Part II of the indent to the distillery in the State or supplying licensee, if supply is sought for from sources within the State and to the authority competent to issue import permit in case supply is required from sources outside the State. In the latter case the indent shall be accompanied by an application for an import permit together with a treasury receipt in token of payment of fee leviable on the quantity of spirit or denatured spirituous preparations proposed to be imported. Part III of the indent shall be sent to the Excise Officer having jurisdiction over the indenter.

(2) On receipt of the indent the supplying licensee within the State, if he decides to comply with the indent shall make necessary arrangements to obtain a transport permit in form D.L. 23 from the Excise Officer having jurisdiction over his licensed premises to cover the transport of the commodity from the supplying licensee's premises to those of the indenter. The currency of the transport permit shall be restricted to a reasonable period but not exceeding one day for every 50 kilometers or part thereof. In case the supplier is the distillery,

the permit issued shall be by the District Excise Officer concerned after collection of the amount of the fee leviable on the quantity supplied. The transport permit issued to cover the transport from the distillery also, shall be in the same form as that in form D.L. 23, and it shall be issued by the Officer-in-charge of the distillery. If the distillery or the supplying licensee is not able to or decides not to comply with the indent, either in full or in part he shall inform the indenter accordingly furnishing his reasons therefor. A copy of the communication shall be sent to the Excise Officer of the district in which the indenting licensee is.

(3) The transport permit issued shall in all cases be prepared in four parts. Part I will be retained as office copy by the issuing officer, Part II will be sent to the indenter to be carried along with the consignment, Part III will be sent to the Excise Officer of the district in which the indenting licensee is, and Part IV will be given to the supplier for his file. The transport permit forms shall be bound in books and consecutively machine-numbered. In cases of supply sought from outside the State, the authority competent to issue the import permit shall, if there is no objection, issue an import permit in form D.L. 22, to the indenter to enable him to import the stock he has applied for. The import permit shall be made out in three parts. Part I will be retained as the office copy, Part II sent to the indenter for accompanying the consignment and Part III sent to the Excise Officer of the district in which the exporting licensee is. Consignments imported shall not be opened by the indenter and taken into stock until and unless verified by the Excise Officer. The importer shall give intimation to the verifying officer as soon as the consignment is received. The verifying officer will record his certificate of verification on Parts II and III of the transport permit return Part II to the indenter, retain Part III for his record and intimate the Excise Officer who issued the permit of the result of the verification.

17. *Applications for the grant of a License.*—(1) A person desiring to obtain a license under these rules shall

apply to the Deputy Commissioner in Form D.L.1 specifying the nature of license required to be granted. The application shall be affixed with court-fee stamp of the prescribed value. Separate applications shall be made for each kind of license applied for.

(2) No license under these rules shall be granted for a period beyond the 30th June next following the date of the commencement of the license.

(3) On receipt of the applications referred to in sub-rule (1), the Deputy Commissioner shall verify the particulars furnished in the application and satisfy himself after enquiry : (i) that the applicant has not been convicted of any offences against the Act or the rules made thereunder or of any cognizable or non-bailable offences ; (ii) that the applicant is a resident of the place where the license is required ; (iii) that the applicant's personal circumstances and local needs justify the grant of the license ; (iv) and that the privilege is not likely to be misused. If the Deputy Commissioner is satisfied that the applicant is eligible for the grant of the license applied for he may grant the license after satisfying himself that the fee if any, prescribed therefor has been paid.

(4) The license shall be issued in the name of the applicant. In the case of applications from a recognised institution or a registered firm or company the license shall be issued in favour of the accredited office-bearer or agent or other functionary who has been duly authorised by power of attorney, Articles of Association or similar rules relating to the management of the institution, firm or company.

The quantity of denatured spirit of methylated spirit or methyl alcohol or denatured spirituous preparations, as the case may be, to be allowed under the license shall be fixed by the licensing authority at his discretion after taking into account the *bona fide* demands in the area the license is intended to serve. The quantity once fixed shall not be altered at any time during the license period, but may be altered at the discretion of the licensing authority

at the time of renewal of the license for reasons to be recorded in writing.

(5) In the case of licenses granted only for denatured spirit in the first instance, methylated spirit or methyl alcohol or denatured spirituous preparations should not be included subsequently or *vice versa* except at the time of renewal of the license.

(6) If the licensing authority is satisfied that the applicant is not eligible for the license or that the grant of license is not justified with reference to conditions and circumstances specified in sub-rule (3) he shall by order in writing refuse to grant the license for reason to be specified in the order. In that case the license fee, if any, paid by the applicant shall be refunded.

(7) A license holder desiring to renew the license shall make an application in Form D.L. 1 at least one month before the date of expiry of the license. The provisions of sub-rules (1) to (6) of this rule shall, as far as may be, apply to an application for renewal of license as if it were an application for the original grant of a license.

(8) Licenses granted under these rules may be suspended or cancelled in accordance with the provisions of section 29 and 30 of the Act. Where a license is cancelled or suspended during its currency or it is not renewed on its expiry, the licensee shall forthwith intimate the Deputy Commissioner of the quantities of denatured spirit, methylated spirit, methyl alcohol and denatured spirituous preparations in stock with him. On receipt of such intimation the Deputy Commissioner shall instruct the Excise Officer or other authorised officer to verify the stock and seal up the premises where the stock is stored. The stocks will however be deemed to be in the custody of the licensee who will make arrangements and will be responsible for its safety. The stock may only be sold with the permission of the Deputy Commissioner to other licensees. The licensee shall not however be allowed to receive fresh stock after his license expires or is suspended or cancelled.

The permission to sell the stock to other licensees shall be subject to the condition that all sums due to the State Government shall first be paid out of the sale proceeds.

(9) (i) Every licensee at the time of taking delivery of his license shall give to the Deputy Commissioner under taking in the form of a counter-part agreement executed on a stamped paper of appropriate value that he will abide by the provisions of the Act and rules, regulations and orders made thereunder and that he agrees to abide by all the conditions of the license.

(ii) A licensee shall, before the license is granted or at any time during its currency, if so required by the authority deposit with the Deputy Commissioner in cash or in Government promissory notes such sum as may be prescribed by the licensing authority as security for the due observance of the conditions of the license. In case of non-observance of the terms of the license the security so deposited may be forfeited to Government and the license cancelled. The forfeiture of the deposit and the cancellation of the license shall not be held to prevent the license from being proceeded against in a court of law under the provisions of the Act or the rules made thereunder or under any other law for the time being in force.

(iii) Licenses issued under these rules shall not be sold, transferred, sub-rented or sub-leased without the previous permission of the Deputy Commissioner.

(iv) The licensee or his successors or assigns shall have no claim whatsoever to the continuance or renewal of the license after the expiry of the period for which such license was granted.

(v) A licensee shall not change the premises in which he carries on business under his license except with the previous permission of the licensing authority. Permission to shift business outside the area which the licensee is intended to serve shall be treated as the grant of a fresh license and all the provisions relating to the grant of a license shall likewise apply to the granting of such permission.

18. *General Conditions of Licences.*—(1) The license shall, except where no business is transacted, be hung up in a conspicuous place in the premises, in which the business under the license is transacted. A sign board shall also be affixed to the licensed premises showing the number and kind of license and the hours of business.

(2) The licensed premises shall be kept open for business or for inspection by Excise or other authorised Officers on all days except the weekly holidays or such other days on which the Commissioner may order closure.

(3) In the absence of the licensee, his authorised representative shall be in charge of the license, stock and accounts books.

(4) The possession of denatured spirit, methylated spirit, methyl alcohol or denatured spirituous preparations outside the licensed premises is forbidden unless the quantity possessed is within the limits of private possession.

(5) Premises for whole-sale and for retail sale shall not be located in the same place. Provided that when the licenses are held by one and the same person they may be located in the same premises if the portions relating to one license is effectively partitioned off from the portions relating to the other and the portions so partitioned off are sufficiently commodious to locate the business under the respective licenses.

(6) If licenses are held by one and the same person in the following combinations namely :—

- (i) a license for whole-sale vend of denatured spirit or methylated spirit or methyl alcohol and license for the manufacture and sale of denatured spirituous preparations ; and
- (ii) license for manufacture and sale of denatured spirituous preparations and license for the possession and use of denatured spirituous preparations. The respective licenses under each shall be located in separate premises.

(7) Denatured spirit, methylated spirit, methyl alcohol or denatured spirituous preparations possessed or exposed for sale in the licensed premises shall be undiluted and unadulterated. Denatured spirit or methylated spirit whose strength is below 50°0.p. shall not be possessed or sold.

(8) If any inspecting officer is of opinion that any spirit or denatured spirituous preparations found by him in the licensed premises is not of the required standard, he may, after recording his reasons, take in the presence of the licensee or his authorised representative two samples from each of the receptacles containing such suspected spirit or denatured spirituous preparations and forward one sample in sealed bottle to the Chemical Examiner for analysis and cause the other to be sealed and kept with the licensee. Pending receipt of the report of analysis or test from the Chemical Examiner such officer shall cause such stock of suspected spirit or denatured spirituous preparations to be sealed with his seal and leave the stock so sealed with the licensee with written directions that it should be kept in safe custody. If the result of analysis or test shows that the suspected stock is not of the prescribed standard, the licensee shall abide by the order of the licensing authority regarding its disposal. Otherwise the sealed stock shall be forthwith released. The officer who takes action under this rule shall send a report forthwith to the licensing authority through his official superior detailing the circumstances under which the samples were taken.

Note.—The rendering or attempting to render any denatured spirit or preparations containing denatured spirit fit for human consumption or the possession of such spirit or preparation in respect of which such an attempt has been made is punishable under section 33 of the Act.

(9) (i) Every bottle, jar, cask or other receptacle containing denatured spirit, methylated spirit, methyl alcohol received into and kept for storage or sale in a premises licensed under these rules or possessed by a

private person or institution premitted to be in possession of such spirit or methyl alcohol shall have affixed to it in a conspicuous manner a label which should contain the picture of a full human skeleton at least three inches in length extending from top to bottom of the label with the following words printed on the right and left of the picture.

“Poison not to be taken internally.”

DENATURED SPIRIT
METHYLATED SPIRIT
METHYL ALCOHOL.

“Spirits made in and bottled
by”

The words “Poison not to be taken internally” shall be printed in red and bold letters in English, Kannada, Telugu, Tamil, Urdu and Hindi. The design and style of the label shall be as in form D.L. 19 (a), D.L. 19 (b), D.L. 19 (c) as the case may be.

(ii) In the case of denatured spirituous preparations the labels to be affixed with reference to the provisions in sub-rule (i) above of this rule shall be in form D.L. 20.

(10) True accounts of transactions shall be maintained from day to day in ink in the form prescribed by these rules. The accounts shall be in printed books. The accounts, copies of indent, invoices, and permits relating to the purchase, import or transport of denatured spirit, or methylated spirit or methyl alcohol or denatured spirituous preparations shall be preserved in support of accounts for one year after the period covered by the respective license and shall be produced when called for by any officer authorised to inspect the license. They shall be handed over to such officer on a receipt being given therefor. The licensee shall furnish to the licensing authority such statistics or information as may be required from time to time regarding the working of the license.

(11) An inspection book paged and stamped with the seal of the Deputy Commissioner shall be maintained at the licensed premises for the use of the inspecting officers. The book being Government property should be handed over to the licensing authority or inspecting officer either on demand during the currency of the license or voluntarily after the license expires or is cancelled, on a receipt given therefor.

(12) The holder of a license issued under these rules shall, if so ordered by the licensing authority, provide himself with such weights and measures as may be prescribed for use in the licensed premises. The weights and measures shall bear the stamp of the Inspector of Weights and Measures or other authorised officer. The weights and measures shall be available at the licensed premises for use by inspecting officers whenever they need them.

(13) The licensee shall pay such duty as are prescribed by rules on the Denatured spirit or methylated spirit or methyl alcohol obtained by holders of licenses from a distillery or warehouse in the State, and Denatured spirit or methylated spirit or methyl alcohol or denatured spirituous preparations obtained from sources outside the State. In the former case the Duty shall be paid by the licensee at the time of purchase of stock from the distillery or bonded warehouse and in the latter case the duty shall be credited into a treasury and the challan shall be enclosed to the application for an import permit. No refund of duty is permissible on denatured spirituous preparations exported to places outside the State. No remission, refund or abatement of any duty leviable under these rules or under the terms of any licence issued thereunder shall be allowed on grounds of loss, leakages, etc., of denatured spirit or methylated spirit or methyl alcohol or denatured spirituous preparations or for any other cause whatsoever. All arrears or dues outstanding against any licensee shall be adjusted from the deposit, if any, furnished by the licensee or collected from him. Any shortage or leakage or loss of

denatured spirit or methylated spirit or methyl alcohol or denatured spirituous preparations not accounted for to the satisfaction of the licensing authority will render the licence liable to cancellation and the licensee being proceeded against under the provisions of the Act or these rules.

(14) The licensee shall be bound by any additional general rules and conditions that may be prescribed under the Act, and shall if so required, by the licensing authority or any officer authorised by such authority deliver the licence for amendment or for issue of a fresh licence.

(15) All Excise Officers and other Officers duly empowered under the rules are entitled to inspect licensed premises and check the accounts maintained under the rules and carry out the duties and perform the functions appertaining to them. The licensee is prohibited from having any pecuniary dealings whatsoever with such officers.

(16) If it is found that a licensee is suffering from leprosy or such other contagious disease, he shall not be allowed to continue to hold the licence nor shall any person suffering from any such disease be employed by the licensee in any capacity within the licensed premises. The licensee shall not also employ any person convicted of an offence under the Act or the Rules or under the Indian Penal Code.

19. *Submission of Returns.*—At the close of each month the licensee shall prepare a return of transactions showing the opening balance, receipts, issues and closing balance with the amount of duty paid by him, if any, and send it on or before the 10th of the succeeding month to the Deputy Commissioner of the District. The particulars in respect of each commodity dealt with under the licence shall be shown separately in the return.

20 *Repeal and Savings.*—All rules corresponding to the foregoing rules framed under any enactment repealed by Section 72 of the Act are hereby repealed :

Provided that the repeal shall not affect—

- (a) the previous operation of the rules so repealed or anything duly done or suffered thereunder, or
- (b) any right, privilege, obligation or liability acquired, accrued or incurred under any rule so repealed, or
- (c) any penalty, forfeiture or punishment incurred in respect of any offence committed against any rule so repealed, or
- (d) any investigation or legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid,

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if such rules had not been repealed :

Provided further that subject to the preceding proviso anything done or any action taken (including any appointment or delegation made, notification, order, instructions or direction issued, form, certificate obtained, permit or licence granted or registration effected under any such rules) shall be deemed to have been done or taken under the corresponding provisions of these rules and shall continue to be in force accordingly, unless and until superseded by anything done or any action taken under the Act or these rules as the case may be.

SCHEDULE

[See Rule 2 (c)]

Specially denatured Alcohol :—

(a) For all industrial uses involving Chemical conversion of the Alcohol, *e.g.*, manufacture of ethylene and its derivatives, manufacture of acetaldehyde and its derivatives, manufacture of ether acetone, etc.

- Formula No. SD. 1 : 22.73 litres of Metyl Alcohol.
 Formula No. SD. 2 : 9.092 litres of Methyl Alcohol with 9.092 litres of Benzene.
 Formula No. SD. 3 : 2.273 litres of Benzene with 2.273 litres of Petroleum Ether.
 Formula No. SD. 4 : 22.73 litres of Ethyl Ether.
 Formula No. SD. 5 : 0.909 litres of Crotonal Dehyde.
 Formula No. SD. 6 : 2.273 litres of Acetone.
 Formula No. SD. 7 : 2.273 litres of Acetaldol or acetaldehyde.

(b) For use in the manufacture of Chloroform, Chlorol and its derivatives including D.D.T.

- Formula No. SD. 8 : 4.546 litres of Crude Chloroform.
 Formula No. SD. 9 : 1 per cent by weight Chloral Hydrate.

(c) For manufacture of Ethyl Acetate, Ethyl Benzoate and various other ethyl esters.

- Formula No. SD. 10 : 2 per cent of esters of the organic acid which is to be produced.

(d) For use—(i) As a solvent in Lacquers, polishes and Varnishes.

(ii) Manufacture of Thinners and of Cellulose and resinous materials.

(ii) Purification of Chemicals.

(iv) For use in extraction processes.

- Formula No. SD. 11 : 22.73 litres of Methyl Alcohol or Benzene or acetone or Ether or Ethyl Acetate or any combination of these chemicals.

(e) For manufacture of Adhesives of binders, disinfectants, insecticides, embalming and preserving solution, etc.

Formula No. SD. 12: 45.46 litres of formaldehyde solution containing not less than 37 per cent formaldehyde.

(f) For manufacture of Shellac from Crude Lac.

Formula No. SD. 13: 1 per cent of Acetone or 1 per cent of Methyl Alcohol.

(g) For manufacture of Transperent Soap:

Formula No. SD. 14: 0.6 per cent of Caustic Soda or caustic potash together with 0.5 per cent of Castor Oil.

(h) For manufacture of Synthetic pine Oil.

Formula No. SD. 15: 5 per cent of Turpentine Oil.

(i) Perfumery Industries:

Formula No. SD. 16: One litre (per 100) litres of alcohol. Diethyl Phalate.

Formula No. SD. 17: 22.5 grams per 100 litres of alcohol. Brucine or Brucine Sulphate.

APPENDIX I

[See Rule 6(2)]

The interim storage at any private godown in Mysore State of consignments of denatured spirit brought from outside the State and intended for shipment through any harbour of this State shall be subject to the following conditions :—

Conditions

1. The godown for the storage shall be sufficiently strong and secure and shall be provided with locking arrangements to the satisfaction of the Excise Officer.

2. All means of communication from and to the godown shall be effectively barred, when the main entrance of the godown is closed and locked as required in condition 3.

3. The godown shall be under the joint lock and key of the Excise Officer and of the Exporter. The Excise Officer shall secure it with a Revenue lock.

4. Only the quantity of denatured spirit actually allowed for export on any particular occasion shall be brought into the godown. The company shall satisfy the Excise Officer in charge of the godown as to the *bona fide* of each export.

5. The place of export and the quantity contained in each drum shall be indicated on each drum in red paint in addition to the usual marks made on it, at the time of issue from the distillery. Only metallic drums in sound condition shall be used for the purpose and they should be serially numbered in respect of each consignment.

6. The export permit granted by the Excise Authorities of the exporting State shall accompany the consignment intended to be stored in the godowns and it shall be handed over to the Excise Officer in charge of the godown on arrival of the consignments. The Excise Officer will make necessary verification and endorse the result on the reverse of the export permit and return it to the exporter. Similarly at the time of releasing the consignments for export the exporter shall hand over the export permit to the Excise Officer who will again endorse the fact of release of the consignments on the export permit.

7. The exporter shall pay such supervision charges as the Deputy Commissioner may decide but not exceeding Rs. 5 for every visit of the Excise Officer.

8. No allowance will be made for wastage either during the storage of the consignment or during its passage through this State. The company shall obtain an authenticated certificate from the officer in charge of the distillery of issue showing the quantity of denatured spirit in each drum and its gross weight at the time of issue from the distillery and produce the certificate before the Excise Officer along with the Export permit mentioned in condition 6. Similarly, the company shall furnish satisfactory evidence showing the quantity of denatured spirit accepted for shipping and the gross weight of each drum and produce the certificate before the Excise Officer on the day following the shipment of the consignments from the harbour. Any difference in the weights recorded at the time of issue of drums from the distillery and at the time of shipping shall be accounted for by the company to the satisfaction of the Commissioner.

9. If leakage of denatured spirit is noticed in any drum or if any drum shows signs of having been tampered within transit, duty will be levied on the quantity of spirit found deficient at the rate applicable to plain rectified spirit as calculated from the strength of the spirit at the time it left the distillery.

CONTENTS OF FORMS

<i>Sl. No.</i>	<i>Form No.</i>	<i>Description</i>	<i>Rule No.</i>
1.	D.L. 1	Form of application for grant/renewal of licence under the Mysore Excise (Denatured Spirit and Denatured Spirituous Preparations) Rules, 1967.	17(1)
2.	D.L. 2	Form of licence for wholesale vend of Denatured Spirit/Methylated spirit/Methyl alcohol.	8(1)
3.	D.L. 3	Form of licence for the possession and use of denatured spirit/Methylated spirit/Methyl alcohol either as such and or in the manufacture of specified commodities other than Denatured spirituous preparations.	9(1)
4.	D.L. 4	Form of licence issued to an Officer of the Railway for storage and use of Denatured spirit/Methylated spirit/Methyl alcohol and its distribution to out-stations or any other Railway Station in Mysore State under his control.	10(1)
5.	D.L. 5	Form of licence for retail sale of Denatured Spirit/Methylated spirit/Methyl alcohol.	11(1)
6.	D.L. 6	Form of licence for possession and use of Denatured spirit in the manufacture of Denatured Spirituous Preparations and use or sale of Denatured Spirituous Preparations.	12(1)
7.	D.L. 7	Form of licence for possession and use of Denatured Spirituous Preparations.	13(1)
8.	D.L. 8	Form of licence for possession of Denatured spirituous preparations by an officer of the Railway for use and distribution to out-stations or other Railway stations in Mysore State under his control.	14(1)
9.	D.L. 9	Form of licence for sale of Denatured Spirituous Preparations.	15(1)

<i>Sl. No.</i>	<i>Form No.</i>	<i>Description</i>	<i>Rule No.</i>
10.	D.L. 10	Form of account to be maintained by the holder of a licence in Form D.L. 2.	8 (4)
11.	D.L. 11	Form of account to be maintained by the holder of a licence in Form D.L. 3.	9 (7)
12.	D.L. 12	Form of account to be maintained by the holder of a licence in Form D.L. 4.	10 (3)
13.	D.L. 13	Form of account to be maintained by the holder of a licence in Form D.L. 5.	11 (4)
14.	D.L. 14	Form of account to be maintained by the holder of a licence in Form D.L. 6.	12 (4)
15.	D.L. 15	Form of account to be maintained by the holder of a licence in Form D. L. 6 or D. L. 7.	13 (3)
16.	D.L. 16	Form of account to be maintained by the holder of licence in Form D.L. 8.	14 (3)
17.	D.L. 17	Form of account to be maintained by the holder of a licence in Form D. L. 6 or D. L. 9.	15 (3)
18.	D.L. 18	Form of indent for Denatured spirit/ Mthylated spirit/Methyl alcohol/ Denatured Spirituous preparations.	16 (1)
19.	D.L. 19 D.L. 19 D.L. 19	(a) Form of label to be affixed on a (b) bottle, jar, cask or any other (c) receptacle constaining denatured spirit/Methylated spirit/Methyl alcohol.	18 (9) (i)
20.	D.L. 20	Form of label to be affixed on a bottle jar, cask or any other receptacle containing Denatured Spirituous Preparations.	18 (9) (ii)
21.	D.L. 21	Form of Export Permit ..	4
22.	D.L. 22	Form of Import Permit ..	5 (a)
23.	D.L. 23	Form of Transport Permit ..	10 (2)

FORM D.L. 1

[See Rule 17(1)]

Application for grant, renewal of licence under the Mysore Excise (Denatured Spirit and Denatured Spirituous Preparations) Rules, 1967.

To

The Deputy Commissioner,
.....District.

Original

Renewal

1. Kind of licence required.
2. Name of applicant.
3. Permanent Address.
4. Place of residence.
5. Occupation and approximate monthly income.
6. Address of premises in which the applicant proposes to do business under the licence applied for.
7. The area which the licence applied for is intended to serve.
8. Quantity and purpose for which the licence is required.

	at a time	In a quarter	In a year	Purpose for which required
Denatured Spirit ...				
Methylated Spirit ...				
Methyl Alcohol ...				
Denatured Spirituous Preparations.				

9. (a) If the licence applied for is for possession and use, whether it is for use of denatured spirit/methylated spirit/methyl alcohol as such or for use in the manufacture of commodities other than Denatured spirituous preparations (the name of commodities and kind of denatured spirit and methylated spirit required to be specified).

(b) If the application is for a licence for manufacture of Denatured Spirituous Preparations by the applicant-himself or for the manufacture and sale of Denatured Spirituous Preparations.

10. Other licences held by the applicant, if any, under the Mysore Excise Act and Rules.

11. The period for which the applicant was holding the license if any mentioned in column 10.

12. Other business, if any, the applicant is doing.

13. Whether any previous application for licence under the Mysore Excise Act, 1965, made by the applicant in this or any other District of the State has been rejected. (If so, the number and date of the order and the authority which issued the order should be furnished) .

14. The amount of licence fee paid with Challan number and date (Challan to be enclosed) .

I hereby declare—

- (a) that the particulars given above are correct ;
- (b) that I have not been convicted of any offence under the Mysore Excise Act, 1965, or the rules made thereunder or of any other cognisable or non-bailable offence ;
- (c) that I have gone through the Mysore Excise (Denatured Sprit, and Denatured Spirituous Preparations) Rules, 1967 relating to the licence applied for by me herein and am conversant with the provisions thereof ; and
- (d) that I hereby undertake to abide by the conditions of the license and the provisions of the Mysore Excise Act, 1965, and the rules, regulations and orders made thereunder.

Place

Date

Signature of the applicant.

FORM D.L. 2

[See Rule 8(1)]

Licence for the wholesale vend of Denatured Spirit/Methylated spirit/Methyl Alcohol.

.....District.

Number of Licence.....

Licence is hereby granted and issued to (hereinafter called the "Licensee") of residing at (hereinafter called the "Licensed Premises") in the Village/Town of Taluk District for possession and wholesale vend of Denatured Spirit/Methylated Spirit/Methyl Alcohol during the year ending with subject to the following conditions :—

1. The licensee shall be bound by the provisions of the Mysore Excise Act, 1965, rules, regulations, orders and the conditions of this licence.

2. The privilege conferred herein extends to the possession and issue or sale of Denatured Spirit/Methylated Spirit/Methyl Alcohol in wholesale to holders of licences issued under the rules and subject to the conditions applicable to those licences.

3. The licensee shall obtain his supplies of Denatured Spirit/Methylated spirit/Methyl Alcohol from any of the following sources :—

- (a) Distillery in this State ; or
- (b) The holder of similar licence in the State ; or
- (c) From outside the State by import ; or
- (d) Such other source as the Commissioner may in special cases approve subject to such terms and conditions as he may impose in that regard. All imports and transports from the sources of supply to the licensed premises of Denatured Spirit/Methylated Spirit/Methyl Alcohol by the licence will be in accordance with the provisions of these rules.

4. The quantity of Denatured Spirit/Methylated Spirit/Methyl Alcohol possessed and issued under the terms of the licence shall not exceed the following limits at any one time :—

Kind of Commodity	Quantity that may be possessed at any one time	Quantity that may be issued or sold in a year or the period covered by the licence
Denatured Spirit		
Methylated Spirit		
Methyl Alcohol		

5. (a) The minimum quantity of Denatured spirit/Methylated spirit/Methyl alcohol sold at any one time by the licensee shall be 5 litres in the case of Denatured spirit and 2 litres in case of either Methylated spirit or Methyl alcohol; the maximum quantity that may be issued or sold shall not exceed the quantity the purchasing licensee is allowed to possess at any one time under the terms of this licence. The issue or sale of Denatured Spirit/Methylated Spirit/Methyl Alcohol shall be against the indents of purchasing licensees. The licensee shall issue a bill in respect of each issue or sale and particulars of such a bill shall be entered in the appropriate column of account in Form D.L. 10 maintained by the licensee.

(b) The transport of Denatured spirit/Methylated spirit/Methyl alcohol issued or sold by the licensee from licensed premises to the premises of purchasing licensee shall be covered by a transport permit in Form D.L. 23 issued in accordance of the provisions of the rules.

6. The licensee shall maintain daily accounts of transactions under this licence in form D.L. 10. The account in respect of Denatured Spirit/Methylated Spirit/Methyl Alcohol as the case may be shall be in different openings in the accounts register. The licensee shall maintain an inspection book as prescribed under the rules. The licensee shall submit returns as required by the rules.

Signature.

Station :

Deputy Commissioner,

Date :

Seal of the

Deputy Commissioner.

.....District.

FORM D.L. 3

[See Rule 9(1)]

Form of licence for the possession and use of Denatured spirit/
Methylated spirit/Methyl alcohol either as such or for use in the
manufacture of specified commodities other than Denatured
Spirituuous Preparations.

Number of Licence. District.

Licence is hereby granted and issued to
(hereinafter called "The licensee") at
(hereinafter called "The Licensed Premises") in the village or town,
Taluk District to possess denatured
spirit/methylated spirit/methyl alcohol for use either as such and or
for use in the preparation or manufacture of the commodities men-
tioned in this licence during the period commencing from
and ending with the subject to the following
conditions namely :—

CONDITIONS

1. The licensee shall be bound by the provisions of the Mysore
Excise Act, 1965, rules, regulations and orders made thereunder and
the conditions of this licence.

2. The privilege conferred by this licence extends to the
possession and use of Denatured spirit/Methylated spirit/Methyl
alcohol either as such and/or use in the manufacture or preparation
of the commodities specified in this licence. The licensee is prohi-
bited from selling denatured spirit/methylated spirit/methyl alcohol
obtained under the licence. No commodity other than those specified
in the licence shall be manufactured without the approval of the
licensing authority and before the name of the commodity is included
in the licence. Nor shall the spirits put to any other use other than
that indicated in the licence.

3. The licensee shall obtain his supplies of denatured spirit/
methylated spirit/methyl alcohol from any of the following
sources :—

- (a) a distillery in the State ; or
- (b) from the holder of a licence in Form D. L. 2 ; or
- (c) sources outside the State by import ; or
- (d) such other source as the Commissioner may in special cases
appoint or approve subject to such terms and conditions as he may

impose in that regard. The supplies shall be obtained only in accordance with the provisions of the rules.

4. The quantity of denatured spirit/methylated spirit/methyl alcohol possessed at any one time and that used and consumed under the licence in a quarter and during the year or period for which the licence is current shall not exceed the quantities entered below :—

Kind of spirit	Quantity that may be possessed at any one time	Quantity that may be sold	
		In a quarter	In a year or the period of currency of licence
	litres	litres	litres
Denatured spirit ...			
Methylated spirit ...			
Methyl alcohol ...			

5. Denatured spirit/Methylated spirit/Methyl alcohol obtained under the licence shall not be purified, recovered or redistilled except with the previous sanction of the Commissioner. The licensee shall abide by the special terms and conditions, if any, which the Commissioner may impose with regard to each such sanction.

6. The licensee shall maintain daily accounts of transactions in Form D. L. 11. The accounts in respect of each kind of denatured spirit/Methylated spirit/Methyl alcohol as the case may be shall be on different openings in the accounts register.

Name of commodities permitted to be manufactured under the licence.

Sl. No.	Name of the commodity permitted to be manufactured.	Kind of denatured spirit/methylated spirit/methyl alcohol permitted to be used in the manufacture of commodity mentioned in Col. 2.	Remarks.
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Station :

Deputy Commissioner,
.....District.

Seal of the Deputy Commissioner.

FORM D.L. 4

[See Rule 10(1)]

No. of licence.....

Form of licence issued to an officer of the Railway for storage of Denatured spirit/Methylated spirit/Methyl alcohol and its distribution to out-stations or any other Railway Stations in Mysore State under his control.

Licence is hereby granted and issued to (name and address of the licensee) (hereinafter called "The licensee") in the village/town taluk District to import, transport, store denatured spirit/methylated spirit/methyl alcohol at and for use in and for distribution to out-stations or other railway institutions in Mysore State, under his control, during the year ending with.....
.....subject to the following conditions, namely:—

(1) The licensee shall be bound by the provisions of the Mysore Excise Act, 1965, rules, regulations, orders and the conditions of this licence.

(2) The licence extends only to the storage, use and to the distribution to out-stations or other railway institutions in this State, under the control of the licence of denatured spirit/methylated spirit/methyl alcohol and does not permit the sale thereof.

(3) The licensee shall not store the denatured spirit/methylated spirit/methyl alcohol obtained under this licence in any place other than the licensed premises.

(4) The licensee shall obtain his requirement of spirits either from a distillery or warehouse or from a licensee holding a licence in Form D.L. 2.

(5) Transport from the licensed premises to the Railway Institutions in the State and to out-stations shall be covered by a transport permit in Form D.L. 23.

(6) Accounts of the daily transactions under this licence shall be maintained in Form D.L. 12.

(7) The licensee shall send to the Deputy Commissioner of the District an extract of the account maintained in Form D.L. 12 on the 10th of the month following each quarter.

(8) An inspection book paged and stamped with the seal of the Deputy Commissioner shall be maintained for the use of inspecting officers and shall on demand be handed over to the Deputy Commissioner of the District or any other Officer authorised by him to receive it on a receipt being given therefor.

Station :

Deputy Commissioner,

Date :

.....District.

Seal of Deputy Commissioner.

FORM D.L. 5

[See Rule 11(1)]

No. of licence District.

Licence for the Retail sale of Denatured spirit/Methylated spirit/Methyl alcohol.

Licence is hereby granted and issued to
 (hereinafter called "The licensee") to possess and sell in retail
 denatured spirit/methylated spirit/methyl alcohol at
 (hereinafter called the "Licensed Premises") in the village/town
 taluk District during the
 year ending with subject to the following condi-
 tions :—

CONDITIONS

1. The licensee shall be bound by the provisions of the Mysore Excise Act, rules, regulations, orders and the conditions of this licence.

2. The privilege conferred herein extends to the possession and retail sale of denatured spirit/methylated spirit/methyl alcohol to members of the public in quantities not exceeding the limits prescribed for possession without a licence.

3. The licensee shall obtain his supplies of denatured spirit/methylated spirit/methyl alcohol from any of the following sources :

- (a) a distillery in the State ; or
- (b) the holder of a licence in Form D.L. 2 ; or
- (c) sources outside the State by import ; or
- (d) such other sources as the Commissioner may in special cases permit.

The import or transport from the sources of supply to the licensed premises of the licensee, shall be in accordance with the provisions of the rules.

4. The quantity of denatured spirit/methylated spirit/methyl alcohol possessed at any time and that sold under the terms of the licence shall not exceed the limits specified below :—

Kind of spirit	Quantity that may be possessed at any one time.	Quantity that may be sold	
		In a quarter	In a year or the period of currency of licence.
1	2	3	4
	litres	litres	litres
Denatured spirit			
Methylated spirit			
Methyl alcohol			

5. (a) The licensee shall not sell at any one time more than two litres of Denatured spirit/one litre of methylated spirit/one litre of methyl alcohol to any person or institution other than the holder of a licence issued under the rules, provided that in case of a registered medical practitioner, the licensee may sell at one time methylated spirit up to a maximum of four litres.

(b) The licensee shall not sell denatured spirit/methylated spirit/methyl alcohol to any person or allow any person to remove such spirit from his licensed premises unless such person or his agent or servant, who shall be authorised in writing by such person to make the purchase on his behalf, give correct and full particulars required to fill in columns 8 to 11 of the form of account in Form D.L. 13 and signs his name or affixes his left thumb impression in column 12 of the form of account referred to above and unless the licensee is satisfied that the particulars furnished by the purchaser or his authorised agent or servant are true and that the denatured spirit/methylated spirit/methyl alcohol demanded is required *bona fide* by the said person for any of the purposes specified in the Act.

(c) The licensee shall issue a bill for each item of sale of denatured spirit/methylated spirit/methyl alcohol. The number and date of the bill shall be entered in the account.

6. The licensee shall maintain daily account of transactions under the licence in Form D.L. 13. The accounts in respect of denatured spirit/methylated spirit/methyl alcohol, as the case may be, shall be on different openings in the accounts. The licensee shall maintain an inspection book paged and stamped with the seal of the Deputy Commissioner.

Station :

Signature of the Deputy Commissioner,

Date :

..... District.

Seal of the Deputy Commissioner.

FORM D.L. 6.

[See Rule 12(1)]

Form of licence for possession and use of denatured spirit in the manufacture of Denatured Spirituous Preparations and use or sale of Denatured Spirituous Preparations, in wholesale to licensees.

Use/sale

Number of licence.....

.....District.

Licence is hereby granted and issued to (hereinafter called as "the Licensee") to possess and use denatured spirit in the manufacture of Denatured Spirituous Preparations and to use/sell Denatured Spirituous Preparations at (hereinafter called "the licensed premises") in the village/town of Taluk District during the year ending with..... subject to the following conditions :—

CONDITIONS

1. The licensee shall be bound by the provisions of the Mysore Excise Act, 1965, the rules, regulations and orders made thereunder and the conditions of this license.

2. The privilege conferred herein extends to the possession of denatured spirit and its use in the manufacture of Denatured Spirituous Preparations and to the use of the Denatured Spirituous Preparations so manufactured or its sale to holders of licences in Forms D.L. 7, D.L. 8 and D.L. 9. It does not extend both to the use of Denatured Spirituous Preparations by the licensee and to its sale, nor shall denatured spirit obtained by the licensee be sold as such.

3. The licensee shall obtain his supplies of denatured spirit from any of the following sources namely :—

- (a) a distillery in the State ; or
- (b) holder of a licence in Form D.L. 2 for wholesale vend of denatured spirit in the State ; or
- (c) sources outside the State ; or
- (d) such other sources as the Commissioner may in special cases approve.

The import or transport of denatured spirit from the source of supply to the licensed premises of the licensee shall be in accordance with the provisions of the rules.

4. The quantity of denatured spirit possessed at any one time and the quantity used in the manufacture of Denatured Spirituous Preparations in a quarter and in a year or the period during which the licence will be current, shall not exceed the following limits :—

Kind of spirit	Quantity that may be possessed at any one time	Quantity that may be used for the manufacture of Denatured Spirituous Preparations	
		In a quarter	In a year or period of currency of licence
(1)	(2)	(3)	(4)
	Litres	Litres	Litres

5. The licensee shall, if so required by the Excise Officer of the District concerned, give notice to the Excise Officer having jurisdiction over the area in which the licensed premises are situated, whenever he proposes to manufacture Denatured Spirituous Preparations, furnishing the date and time at which manufacture shall start and the duration for which the manufacturing operations shall last, so that the Excise Officer, may at his discretion, inspect the licensed premises at the time of manufacture and if he considers it necessary take samples of the Denatured Spirituous preparations manufactured for purposes of analysis so as to ascertain the resinous contents. The licensee shall not sell or otherwise dispose of the stock of Denatured Spirituous Preparations in cases where samples are taken by the Excise Officer for the purpose of testing, unless the release of the stock for sale is authorised by the Excise Officer in writing or six weeks have elapsed since the Excise Officer took samples of Denatured Spirituous Preparations manufactured by the licensee.

6. The licensee shall not sell at any one time Denatured Spirituous Preparations in quantities exceeding :—

(a) the limit allowed for possession at a time by the purchasing licensee in the case of sale to holders of licences ;

(b) the licensee shall not sell Denatured Spirituous Preparations to any person or allow any person to remove Denatured

Spirituous Preparations from the licensed premises unless such person or his agent or servant who shall be authorised in writing by such person to make the purchase on his behalf—

- (i) declares the purpose for which the Denatured Spirituous Preparation is required ;
- (ii) gives correct and full particulars required to fill in columns 6 to 8 of the form of account in Form D.L. 17 ; and
- (iii) signs his name, or if he is illiterate, affixes his left thumb impression in column 12 of the form of account referred to in clause (ii) above and unless the licensee is satisfied that the particulars furnished by the purchaser or his authorised agent or servant are true and that the Denatured Spirituous Preparations demanded is required *bona fide* by the said person for any of the purposes specified in the Act.

(c) The licensee shall issue a bill for each item of sale of Denatured Spirituous Preparations. The licensee shall issue a transport permit in Form D.L. 23 to cover the transport of the Denatured Spirituous Preparations sold and the transport permits shall be in printed forms, serially numbered and shall bear the office seal of the Deputy Commissioner. The number and date of the transport permit as also those of the bill shall be entered in columns (9) and (10) respectively of the accounts in Form D.L. 17.

The licensee shall also note the contents on the label affixed to every bottle or other container in which Denatured Spirituous Preparation is sold or exhibited for sale in the licensed premises.

*Note :—*This condition will be scored out if the licence is for use of Denatured Spirituous Preparations.

7. The licensee shall maintain accounts of daily transactions under this licence in Form D.L. 14 or D.L. 17 as the case may be, according as the Denatured Spirituous Preparations manufactured is used by the licensee himself, or is sold.

The licensee shall maintain correct accounts in respect of the ingredients such as shellac, resin, etc., purchased for the manufacture of Denatured Spirituous Preparations and produce proof of purchase and the accounts for verification, if so required by the Inspecting Officers. The licensee shall also maintain an inspection book prescribed under the rules.

Station :

Date :

Signature of the Deputy Commissioner,

.....District.

The seal of the Deputy Commissioner.

FORM D.L. 7

[See Rule 13(1)]

Number of Licence District

Licence for the possession and use of Denatured Spirituous Preparations

Licence is hereby granted and issued to
 (hereinafter called "The licensee") to possess and use denatured
 spirituous preparations at
 (hereinafter called as "the licensed premises") in the village/town
 of Taluk District
 during the year ending with subject to the following
 conditions, namely :—

CONDITIONS

1. The licensee shall be bound by the provisions of the Mysore Excise Act, 1965, rules, regulations and orders made thereunder and the conditions of the licence as amended from time to time.

2. The privilege conferred herein extends to the possession of denatured spirituous preparations and its use by the licensee. The licensee shall not sell denatured spirituous preparations.

3. The licensee shall obtain his supplies of denatured spirituous preparations from—

(a) the holder of a licence in Form D.L. 6 for the manufacture and wholesale, sale of denatured spirituous preparations ; or

(b) from the holder of a licence in Form D.L. 9 for the possession and sale of denatured spirituous preparations ; or

(c) sources outside the State by import ; or

(d) such other sources as the Commissioner in special cases may approve.

The import or transport of denatured spirituous preparations from the source of supply to the licensed premises of the licensee shall be in accordance with the provisions of the rules.

4. The quantity of denatured spirituous preparations possessed at any one time and that issued by the licensee in a quarter and

in a year or the period of currency of licence shall not exceed the limits specified below :—

Kind of Commodity	Quantity that may be possessed at any one time	Quantity that may be used	
		In a quarter	In a year or the period of currency of the licence
1	2	3	4
	Litres	Litres	Litres
Denatured spirituous preparations			

5. The licensee shall maintain daily accounts of the transactions under the licence in Form D.L. 15 and an inspection book prescribed under the rules.

Station

Date

Signature of the Deputy Commissioner.
.....District.

Seal of the Deputy Commissioner.

FORM D.L. 8

[See Rule 14(1)]

No. and date of Licence District.

Licence for the possession of denatured spirituous preparations by an officer of the Railway for use and distribution to out-stations or other Railway stations in Mysore State under his control.

Licence is hereby granted and issued to..... (hereinafter called "The licensee") to possess denatured spirituous preparations at (hereinafter called "the licensed premises") in the village/town.....Taluk.....District.....for use and distribution to out-stations or other railway institutions in Mysore State

under his control during the year ending with
subject to the following conditions, namely :—

CONDITIONS

1. The licensee shall be bound by the provisions of the Mysore Excise Act, 1965, rules, regulations and orders made thereunder and the conditions of this licence.

2. The privilege conferred herein extends to the possession and use of denatured spirituous preparations by the licensee and its distribution to the out-stations and railway institutions mentioned in the licence up to the limit specified in each case. The licensee is prohibited from selling denatured spirituous preparations.

3. The licensee shall obtain his supplies of denatured spirituous preparations from any of the following sources, namely :—

(a) the holder of a licence in Form D.L. 6 in the State for the manufacture and wholesale vend of denatured spirituous preparations ;

(b) the holder of a licence in Form D.L. 9 for possession and sale of denatured spirituous preparations ;

(c) sources outside the State by import ; or

(d) any other sources as the Commissioner may in special cases approve.

The import or transport of denatured spirituous preparations from the sources of supply to the licensed premises of the licensee shall be in accordance with the provisions of the rules.

4. The quantity of denatured spirituous preparations that may be possessed at any one time and that may be used under the terms of this licence in a quarter and in a year or during the period of currency of the licence shall not exceed the following limits :—

Kind of commodity	Quantity that may be possessed at any one time	Quantity that may be used or issued	
		In a quarter	In a year or period of currency of the licence
(1)	(2)	(3)	(4)
	litres	litres	litres
Denatured spirituous preparations			

5. The licensee shall not issue to any out-stations or other railway institutions denatured spirituous preparations in excess of the limits prescribed for respective stations or institutions and entered in the licence. The licensee shall issue a transport permit in Form D.L. 23 to cover every transport from the licensed premises to the out-stations or institutions or issues of denatured spirituous preparations exceeding 2 litres at a time.

6. The licensee shall maintain daily accounts of transactions under the licence in Form D.L. 16. Similar accounts in the same form shall also be maintained in each of the out-stations or railway institutions supplied by the licensee and the licensee shall be responsible for the correct maintenance of accounts at such out-stations or institutions. The licensee shall maintain an inspection book in accordance with the rules.

Name of the out-stations or Railway Institutions to which the denatured spirituous preparation is allowed to be issued by the licensee.	Maximum quantity to be issued	
	Monthly	Annually
(1)	(2)	(3)
	litres	litres

Station :

Date and seal of the

Deputy Commissioner.

Signature of the Deputy Commissioner,
.....District.

FORM D.L. 9

[See Rule 15 (1)]

No. and date of Licence District.

Licence for sale of denatured spirituous preparations

Licence is hereby granted and issued to..... (hereinafter called "the licensee") to possess and sell denatured spirituous preparations at..... (hereinafter called "the licensed premises")

in the village/town.....taluk..... district.....
 during the year ending with.....subject to the following
 conditions, namely :—

CONDITIONS

1. The licensee shall be bound by the provisions of the Mysore Excise Act, 1965, rules, regulations and orders made thereunder as amended from time to time, and also by the conditions of this licence.

2. The privilege conferred herein extends to the possession and sale of denatured spirituous preparations either in wholesale to holders of licences or in retail to private persons or institutions not holding a licence.

3. The licensee shall obtain his supplies from any of the following sources :—

(a) The holder of a licence in Form D.L. 6 for manufacture and wholesale, sale of denatured spirituous preparations ; or

(b) The holder of a similar licence in Form D.L. 9 for possession and sale of denatured spirituous preparations ; or

(c) Sources outside the State by import ; or

(d) Such other sources as the Commissioner may in special cases approve.

The import and transport of denatured spirituous preparations from the sources of supply to the licensed premises of the licensee shall be in accordance with the provisions of the rules.

4. The quantity of denatured spirituous preparations possessed at any one time and that sold under the terms of the licence in a quarter and in a year or in the period of currency of the licence shall not exceed the limits, specified below :—

Commodity	Quantity that may be possessed at any one time.	Quantity that may be sold	
		In a quarter	In a year or the period of cur rency of the licence.
1	2	3	4
Denatured spirituous prepa- rations.	(litres)	(litres)	(litres)

5. (a) The licensee shall not sell at any one time denatured spirituous preparations in quantities exceeding—

- (i) the limit allowed for possession at a time in case of sale to holders of licences,
- (ii) 5 litres in the case of sale to private persons or institutions not holding a licence.

(b) The licensee shall not sell or allow any person to remove denatured spirituous preparations from the licensed premises unless such person or his agent or servant who shall be authorised by such person to make the purchase on his behalf—

- (i) declares the purchase for which the denatured spirituous preparation is required, and
- (ii) gives correct particulars to fill in columns 6 to 8 of the form of account in Form D.L. 17, and
- (iii) signs his name or if he is illiterate affixes his left thumb impression in column 12 in the form of account referred to above and unless the licensee is satisfied that the particulars furnished by the purchaser or his authorised agent or servant are true and that the denatured spirituous preparations demanded are required *bona fide* by the said person for any of the purposes specified in the Act.

(c) The licensee shall issue a bill for each item of sale of denatured spirituous preparations. If the quantity sold in the transaction is in excess of 5 litres the licensee shall issue a transport permit in Form D.L. 23. The number and date of the transport permit as also those of the bill shall be entered in Columns 9 and 10, of the accounts in Form D.L. 17. The licensee shall also note the contents of denatured spirituous preparations on the label affixed to every bottle or other container in which denatured spirituous preparation is sold or exhibited for sale in the licensed premises.

6. The licensee shall maintain daily accounts of transactions under the licence in Form D.L. 17. The licensee shall also maintain an inspection book numbered and stamped with the seal of the Deputy Commissioner.

Station

Signature of the Deputy Commissioner.

Date and Seal of the Deputy Commissioner.

District.....

FORM D.L. 10.

[See Rule 8(4)]

Account to be maintained by holder of licence in Form D. L. 2 for the wholesale vend of Denatured spirit/Methylated spirit/Methylated alcohol.

Opening balance				Receipts		Total (opening balance plus receipts)		Issues or sales
Date	Number of casks or other receptacles	Quantity	From where received permit number and date	Number of casks or other receptacles	Quantity	Number of casks or other receptacles	Quantity	Name and address of purchaser (particulars of licence held by purchaser)
		litres			litres		[column (3) plus column (6)] litres	
1	2	3	4	5	6	7	8	9

Issues or sales (cont).			Total issues (for the day)			Closing Balance		Remarks	
Quantity allowed to be possessed at a time by the purchaser	Number of indent with date.	Number of casks or other receptacles	Quantity litres	Number (with date of the bill of sale)	Number of casks or other receptacles	Quantity litres	Number of casks or other receptacles		Quantity [column (8) minus column(16)]
	nd date of transport permit issued								
10	11	12	13	14	15	16	17	18	19

FORM D. L. 11.

[See Rule 9(7)]

Account to be maintained by holder of a licence in Form D.L. 3 for possession and use of Denatured spirit/Methylated spirit/Methyl alcohol either as such or for use in the manufacture or preparation of commodities other than denatured spirituous preparation.

Date	Opening Balance	Receipts		Total (open- ing balance <i>plus</i> receipts) [column (2) <i>plus</i> column (4)]	For use as such	Issues		Total issues for the day [column (6) <i>plus</i> column (8)]
		From whom received	Quantity			For manufacture of preparation of Commodity		
		Permit number and date				Name of commodity	Quantity	
1	2	3	4	5	6	7	8	9
	litres		litres	litres	litres		litres	litres

Ex. 222

Commodities manufactured or prepared				
Closing balance [column (5) <i>minus</i> Column (9)]	Name of Commodity	Quantity of commodity (unit to be specified in each case)	Equivalent value in terms of denatured spirit/Methy- lated spirit/Methyl alcohol of quantity in column (12)	Remarks
10	11	12	13	14
Litres				

FORM D.L. 12

[See Rule 10(3)]

Accounts to be maintained by the licensee in respect of denatured spirit/methylated spirit/methyl alcohol obtained under licence in Form D. L. 4 for supply to Railway Institutions in Mysore State and to out-stations.

Date	Stock on hand	Source of supply	Quantity obtained	Total [column (2) plus column (4)]	Address of consignee			
1	2	3	4	5	6			
	Bulk litres		Bulk litres	Bulk litres				
Quantity supplied Within this State						Amount of litreage fee payable on the quantity noted in column (7)	Date of payment of litreage fee into a Government Treasury (challan number and date to be noted)	Remarks
7	8	9	10	11				
Bulk litres	Bulk litres							

FORM D.L. 13

[See Rule 11(4)]

Account to be maintained by the holder of a licence in Form D.L. 5 for the retail sale of denatured spirit/methylated spirit/methyl alcohol.

Date	Opening balance	Receipts		Total opening balance and receipts (column 2 plus column 4)	Particulars regarding sale		
		From whom received	Quantity		Quantity sold in each transaction	Number (with date) or bill of sale	Name and father's name of purchaser
		Permit number & date					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	litres		litres	litres	litres		

Particulars regarding sale (contd.)

Address of purchaser	Purpose for which required	Name and address of the authorised agent or servant making the purchase	Signature or left thumb impression of purchaser agent or servant making purchase	Quantity sold each day	Closing balance (column 5 minus column 13)	Remarks
(9)	(10)	(11)	(12)	(13)	(14)	(15)
				litres	litres	

FORM D.L. 14

[See Rule 12(4)]

Account to be maintained by the holder of a licence in Form D. L. 6 for the possession and use of Denatured spirit in manufacture of denatured spirituous preparations.

Date	Opening balance	Receipts		Total (Column 2 <i>plus</i> column 4)	Issued or taken for the manufacture of denatured spirituous preparations	Closing balance	Quantity of denatured spirituous preparations manufactured	Remarks
		From whom received	Quantity					
		Permit number and date						
1	2	3	4	5	6	7	8	9
	litres		litres	litres	litres	litres	litres	

FORM D.L. 15

[See Rule 13(3)]

Account to be maintained by holder of a licence in Form D.L. 6/D.L. 7 for use of
Denatured spirituous preparations.

Receipt							
Date	Opening balance	From whom received Permit number and date	Quantity	Total (column 2 <i>plus</i> column 4)	Quantity taken or issued for use	Closing balance	Remarks
1	2	3	4	5	6	7	8
	Litres		Litres	Litres	Litres	Litres	

Form D.L. 16

[See Rule 14 (3)]

Account to be maintained by holder of a licence in Form D.L. 8 (Officer of the Railway for possession and use of Denatured Spirituous Preparations and its distribution to out-stations or other Railway Institutions in Mysore State under his control.)

Date	Receipts			
	Opening balance	From whom received _____ Permit No. and date	Quantity	Total [column (2) <i>plus</i> column (4)]
1	2	3	4	5
	Litres		Litres	Litres

Issues

Issued or taken for use by the licensee himself	To out-stations and Railway institutions (Name of the institu- tion permit number and date)	Quantity	Total quantity issued each day	Closing balance (column 5 minus column 9)	
6	7	8	9	10	11
litres		litres	litres	litres	

Issues or sales—(contd.)

Number and date of indent, number and date of transport permit in case of sales to licensee	Number with date of the bills of sale	Quantity sold or issued in each transactions _____ Litres	Signature or left thumb mark of the purchaser or his authorised agent or servant	Total quantity sold or issued each day _____ Litres	Closing Balance [Column (5) <i>minus</i> Column (13)] _____ Litres	Remarks
9	10	11	12	13	14	

FORM—D.L. 21

(See Rule 4).

Permit for the export of Denatured spirit/Methylated spirit/Methyl alcohol/Denatured Spirituous preparations
 No. _____ District.....

Sri/Sriyuths.....is/are hereby permitted to export by road/rail/sea the
 following quantities of denatured spirit/methylated spirit/methylated alcohol/denatured spirituous preparations
 from.....in this State to in the State of.....

Particulars of receptacles

Kind of Commodity	Particulars of receptacles			Quantity litres	Apparent strength of spirit/Denatured spirituous preparations
	S. No.	Kind (with capacity of each kind of receptacle)	Description with marks if any		
Denatured Spirit	...				
Methylated Spirit	...				
Methyl Alcohol	...				
Denatured Spirituous pre- parations.					

2. This permit shall be valid for the period from.....to.....and shall
 accompany the consignment. It shall be used only once during its currency.

3. The consignment shall be exported in one lot and shall not be broken in transit, nor shall it be
 diverted or brought back into the State of Mysore after export.

4. The permit holder shall as soon as possible (in any case within one month from the date of expiry
 of this permit) produce proof of the consignment having reached the destination in.....State.

Seal.

Signature.
 Designation.
 (Permit Issuing Authority).

FORM—D.L. 22

[Sec RULE 5 (a)]

No.....

District.....

Permit for the Import of Denatured spirit/Methylated spirit/
Methyl Alcohol/Denatured Spirituous preparations.

Sri/Sriyuths.....is/are hereby permitted
to import by road/rail/sea the following quantities of denatured
spirit/methylated spirit/methyl alcohol/Denatured Spirituous Prepara-
tions from.....State to.....in this State.

Kind of Commodity	Particulars of receptacles			Quantity Litre	Apparent strength of DNS/ MS/MA/ DSP
	S. No.	Kind (with capacity of each kind of receptacles)	Description with mark if any		
Denatured spirit					
Methylated spirit					
Methyl alcohol					
Denatured Spirituous Preparations					

2. The permit will be valid for the period from.....to.....
..... and shall accompany the consignment. It shall be used only
once during its currency.

3. The consignment shall not be broken in bulk while in transit.
The import shall be made in one lot. It shall be opened at the
destination only in the presence of an officer of the Excise Department
authorised to verify the consignment and shall be taken into account
only after his verification.

4. The permit holder shall give prompt intimation to the officer
of the Excise Department so that verification can be done expeditiously
and the verification report sent to the authority which issued the permit
within ten days of arrival of the consignment at the place of destination.

Signature.

(Permit Issuing Authority)

Seal

FORM D.L. 23

[See Rule 16 (2)]

District.....

**Permit for the transport of Denatured spirit/Methylated spirit/Methyl
Alcohol/Denatured Spirituous Preparations**

Sri/Sriyuths.....is/are hereby permitted to transport by road/rail/
sea the following quantities of denatured spirit/methylated spirit/methyl alcohol/denatured spirituous
preparations from.....to.....

Kind of Commodity	Particulars of receptacles			Quantity litres	Apparent strength of spirit/ Denatured Spirituous Preparations
	S. No.	Kind (with capa- city of each kind of receptacle)	Description with marks, if any		
Denatured spirit ...					
Methylated spirit ...					
Methyl Alcohol ...					
Denatured spirituous preparation.					

2. This permit will be valid for the period from.....to.....and shall accompany the consignment. It shall be used only once during its currency.

3. The consignment shall be transported in one lot and shall not be broken in bulk during transport.

4. The consignment shall be verified by an officer of the Excise Department authorised in that behalf before it is opened and taken into account. But no such verification is necessary in cases in which the permit is issued by licensees authorised to issue the permit under the rules.

Signature

Designation

(Permit issuing authority).

[No. HD 44 EFL 67]. 3

By Order and in the name of the Governor of Mysore;

M. G. KRISHNA,
*Under Secretary to Government,
Home Department (Excise).*